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**EIGHTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Winnfield, Louisiana**

**General Purpose Financial Statements  
With Accountant's Compilation Report  
As of and for the Year Ended  
December 31, 2005**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 5/24/06

EIGHTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Winnfield, Louisiana

General Purpose Financial Statements  
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**MARY JO FINLEY, CPA, INC.**

*A PROFESSIONAL CORPORATION*

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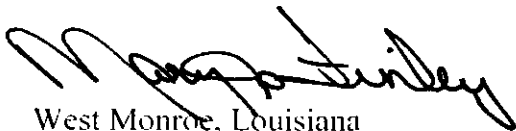
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**Accountant's Compilation Report**

EIGHTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Winnfield, Louisiana

I have compiled the general purpose financial statements, as listed in the foregoing table of contents, of the Eighth Judicial District Indigent Defender Board, a component unit of the Winn Parish Police Jury, as of December 31, 2005, and for the year then ended, in accordance with standards established by *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements and schedules information that is the representation of management. I have not audited or reviewed the accompanying financial statements and schedules and, accordingly, do not express an opinion or any other form of assurance on them.



West Monroe, Louisiana  
March 29, 2006

**GENERAL PURPOSE FINANCIAL STATEMENTS**  
**(Overview)**

**Statement A**

**EIGHTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Winnfield, Louisiana  
ALL FUND TYPES AND ACCOUNT GROUPS**

**Balance Sheet, December 31, 2005**

	<u>GOVERNMENTAL FUND TYPE - GENERAL FUND</u>
<b>ASSETS</b>	
Cash	\$10,232
Receivables	21,516
Total assets	<u>\$31,748</u>
<b>LIABILITIES AND FUND EQUITY</b>	
Liabilities - accounts payable	\$800
Fund equity - fund balance - unreserved - undesignated	<u>30,948</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$31,748</u>

See accompanying notes and Accountant's compilation report.

EIGHTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Winnfield, Louisiana  
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and  
Changes in Fund Balance  
For the Year Ended December 31, 2005

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Intergovernmental revenue - state grant	\$30,000	\$31,882	\$1,882
Fees, charges, and commissions for services - court costs	35,000	44,886	9,886
Use of money and property-interest earnings		75	75
Miscellaneous Revenues	<u>22,000</u>	<u>9,425</u>	<u>(12,575)</u>
Total revenues	<u>87,000</u>	<u>86,268</u>	<u>(732)</u>
 <b>EXPENDITURES</b>			
Current - general government - judicial:			
Personal services and related benefits - attorney salaries	85,300	73,571	11,729
Operating services	4,600	4,828	(228)
Materials and supplies	<u>2,100</u>	<u>109</u>	<u>1,991</u>
Total expenditures	<u>92,000</u>	<u>78,508</u>	<u>13,492</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	(5,000)	7,760	12,760
 <b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>5,000</u>	<u>23,188</u>	<u>18,188</u>
 <b>FUND BALANCE AT END OF YEAR</b>	<u>NONE</u>	<u>\$30,948</u>	<u>\$30,948</u>

See accompanying notes and Accountant's compilation report.

EIGHTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Winnfield, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended December 31, 2005

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Eighth Judicial District Indigent Defender Board is established in compliance with Louisiana Revised Statutes 15:144-149 to provide and compensate counsel appointed to represent indigents in criminal and quasi-criminal cases on the district court level. The judicial district encompasses the parish of Winn, Louisiana. The indigent defender board is composed of five members who are appointed by the district court. The board members serve without compensation.

**A. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Winn Parish Police Jury is the financial reporting entity for Winn Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Winn Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the police jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.

EIGHTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Winnfield, Louisiana  
Notes to the Financial Statements (Continued)

3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Board members are appointed by the district judge. However, the police jury is ultimately responsible for the fiscal operations of the Eighth Judicial District court system, which includes the Indigent Defender Board. Further, because of this relationship, the police jury's primary government financial statements would be misleading without inclusion of the board's financial statements. Therefore, the indigent defender board is considered a component unit of the parish reporting entity.

## **B. FUND ACCOUNTING**

The board uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing service to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The board's current operations require the use of only a governmental fund (General Fund). The General Fund is the general operating fund of the indigent defender board and accounts for all of its financial resources.



EIGHTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Winnfield, Louisiana  
Notes to the Financial Statements (Continued)

**C. GENERAL FIXED ASSETS AND  
LONG-TERM OBLIGATIONS**

The indigent defender board has no fixed assets or long-term obligations at December 31, 2005.

**D. BASIS OF ACCOUNTING**

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental and fiduciary fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The board uses the following practices in recognizing and reporting revenues and expenditures:

**Revenues**

Court costs on fines and forfeitures imposed by the district are recorded in the year they are collected by the tax collector. Based on that criteria, court costs on fines and forfeitures are treated as susceptible to accrual.

**Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

**E. CASH**

Under state law, the indigent defender board may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or

EIGHTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Winnfield, Louisiana  
Notes to the Financial Statements (Continued)

the laws of the United States. Further, the board may invest in time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2005, the Eighth Judicial District Indigent Defender Board has cash (book balances) totaling \$10,232.

Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. Deposit balances (bank balances) at December 31, 2005, total \$10,232, and are fully secured by federal deposit insurance.

**F. VACATION AND SICK LEAVE**

The indigent defender board has no employees; therefore, no vacation and sick leave policy is required.

**2. RECEIVABLES**

The indigent defender board receivables of \$21,516 at December 31, 2005, are as follows:

Court costs	\$1,479
State grant	19,547
Other	<u>490</u>
Total	<u><u>\$21,516</u></u>

**3. INDIGENT DEFENDER ATTORNEYS**

As provided by Louisiana Statutes 15:145(b)(3), the indigent defender board entered into an agreement with Herman A. Castete, attorney, to provide legal representation to indigents in the Eighth Judicial District. The agreement provides for a monthly salary of \$4,000 for the chief defender plus city court costs.

**4. LITIGATION**

At December 31, 2005, the indigent defender board is not involved in any litigation nor is it aware of any unasserted claims.